# OFFICE OF THE PRESIDENT, NAVOOR PANCHAYAT, BELTHANGADY TALUK.

## Notification.

Under Section 91 of the Madras Village Panchayat Act, 1950, the Navoor Panchayat in Belthangady Taluk, has resolved in its resolution No. 2Sp., dated 16th October 1956 to notify that from and after sixty days from the date of publication of this Notification, no place within the limits of Navoor Panchayat shall be used for any one or more of the subjoined purposes specified below unless a licence authorising such use has been obtained from the Executive authority of Navoor Panchayat and except in accordance with the conditions specified therein.

The owner or occupier of every such place/s shall within 60 days of the publication of this Notification apply to the Executive authority of Navoor Panchayat for licence/s for the use of such place/s for such purpose/s. Every licence that is granted shall expire at the end of the year, unless for special reasons the Executive authority considers it should expire at an earlier date, when it shall expire at such earlier date as may be specified therein. Every application for licence/s for place/s to be newly opened shall be made not less than 30 days and not more than 90 days before they are opened, and submit applications for renewal of such licence/s not less than 30 days and not more than 90 days before the end of every year. Every application for a licence or for renewal of licence should be accompanied by the fee/s at the rates mentioned in the schedules below. The fee/s will however be levied at rates higher by 25 per cent of the prescribed fees (rounded off to the next higher anna in case of fraction of an anna) in respect of all belated applications.

The acceptance of the prepayment of the fee for a licence or for its renewal shall not entitle the person making such prepayment of the fee for a licence or its renewal but only to refund of the fee in case of refusal of the licence or its renewal. If a licence is required for any trade specified in the schedule for a period less than a year proportionate licence fees at the following rates will be levied.

| | |
|---|---|
| For a period exceeding six months but less than one year. | 75 per cent of the prescribed fees (rounded off to the nearest rupee in the case of fraction.) |
| For a period not exceeding six months. | 50 per cent of the prescribed fees (rounded off to the nearest rupee in case of fraction). |

Failure to obtain a licence will be punishable under the provisions of the aforesaid Act with a fine not exceeding one hundred rupees for every such offence and for continuation of every such offence with a daily fine of rupees twenty.

The rates of licence fees have been fixed in this Panchayat Resolution No. 2 (Special), dated 16th October 1956.

## SCHEDULE A.

| Sl. No. | Purpose | Rate of licence fee per year. Rs a. p. |
|---|---|---|
| 1 | (a) Boiling paddy for manufacturing beaten rice per pounder. | 1 0 0 |
| | (b) Boiling camphor ... ... | 10 0 0 |
| 2 | Washing soiled cloths or keeping soiled clothes for the purpose of washing them or keeping washed cloths. | 1 0 0 |
| 3 | Melting tallow or sulphur | 5 0 0 |
| 4 | (a) Storing or otherwise dealing with offal, blood, bones, hides, fish or skins. | 4 0 0 |
| 5 | Tanning hides or skins ... ... | 6 0 0 |
| 6 | Washing or drying wool or hair ... ... | 6 0 0 |
| 7 | Making fish oil ... ... ... | 5 0 0 |
| 8 | Making soap ... ... ... | 10 0 0 |
| 9 | (i) Manufacturing or distilling sago ... ... | 5 0 0 |
| | (ii) Do artificial manure ... ... | 2 0 0 |
| | (iii) Do or refining sugar ... ... | 15 0 0 |
| | (iv) Do jaggery ... ... | 6 0 0 |
| | (v) Manufacturing sugarcandy or syrup otherwise than as a cottage industry by tappers or person in enjoyment of the trees carried on in their own premises. | 2 0 0 |
| | (vi) Manufacturing beedies or cigars— | |
| | (a) When persons employed do not exceed four ... | 2 0 0 |
| | (b) When persons employed exceed four but do not exceed fifteen. | 4 0 0 |
| | (c) When persons employed exceed fifteen but do not exceed twenty-five. | 8 0 0 |
| | (d) When persons employed exceed twenty-five ... | 12 0 0 |
| 10 | (a) Manufacturing gunpowder or fireworks ... | 5 0 0 |
| | (b) Storing gunpowder or fireworks for sale ... | 5 0 0 |
| 11 | Burning bricks or tiles ... ... ... | 25 0 0 |
| 12 | Do pottery ... ... ... | 1 0 0 |
| 13 | Do lime per kiln ... ... ... | 1 0 0 |
| 14 | Keeping a hotel, restaurant, eating house, coffee house, boarding or lodging house (other than a students' hostel under public or recognised control). | |
| | I Class ... | 10 0 0 |
| | II Class ... | 5 0 0 |
| | III Class ... | 3 0 0 |
| 15 | Preparing flour or articles made of flour for human consumption or sweetmeats:— | |
| | (a) Articles made of flour: | |
| | (i) Sweetmeats ... ... ... | 3 0 0 |
| | (ii) Bakeries ... ... ... | 8 0 0 |
| | (iii) Other articles made of flour for human consumption. | 3 0 0 |
| | (b) Preparing flour: | |
| | (i) By power driven machine ... ... | 5 0 0 |
| | (ii) By hand power ... ... | 2 0 0 |
| 16 | (a) Manufacturing ice ... ... | 8 0 0 |
| | (b) Do Aerated water | |
| | (i) With power ... ... | 20 0 0 |
| | (ii) Hand power with 2 bottles or less ... ... | 5 0 0 |
| | (iii) Hand power with more than 2 but not more than 8 bottles. | 10 0 0 |
| | (iv) Hand power with more than 8 bottles | 12 0 0 |
| 17 | Brewing beer, manufacturing arrack or other spirit containing alcohol (whether denatured or not) by distillation. | 10 0 0 |
| 18 | (a) Selling timber or storing it for sale ... ... | 20 0 0 |
| | (b) Selling firewood or storing it for sale ... ... | 5 0 0 |
| | (c) Selling bamboos or storing them for sale ... | 6 0 0 |
| 19 | Selling wholesale or retail or storing for wholsale or retail trade or for purposes other than private or domestic use grain, groundnut, tamarind, chillies, jaggery, pulses, flour, bran, oil-cakes or agricultural produce which is likely to attract rats: | ... |
| | (a) Wholesale ... ... ... | 15 0 0 |
| | (b) Retail: | |
| | I Class ... ... | 8 0 0 |
| | II Class ... ... | 5 0 0 |
| 20 | Storing any explosive or combustible material (other than petroleum or its products). | ... |
| | (a) Selling hay, fibre, coal, charcoal or storing it for sale... | 2 0 0 |
| | (b) Storing of kerosene oil or spirit— | |
| | (i) Not exceeding 10 tins of 24 bottles each (1 bottle-24 ozs.) | 2 0 0 |
| | (ii) Exceeding 10 tins 1 bottle-24 ozs.) ... ... | 4 0 0 |
| 21 | (a) Selling cotton wholesale or re-tail or storing cotton for wholesale or retail trade or for conversion into yarn. | 5 0 0 |
| 22 | Manufacturing anything from which offensive or unwholesome smells arise: | ... |
| | (a) Where 10 persons or less are working per day ... | 5 0 0 |
| | (b) Where more than 10 persons but not more than 20 persons are working per day. | 10 0 0 |
| | (c) Where more than 20 persons but not more than 30 persons are working per day. | 15 0 0 |
| | (d) Where more than 30 persons but not more than 40 persons are working per day. | 25 0 0 |
| | (e) Where more than 40 persons are working per day ... | 35 0 0 |
| 23 | (a) Using for any industrial purpose or manufacturing plant driven by power other than electricity any machinery (other than such machinery as may by notification be exempted by the Government from time to time). | |
| | Machineries not exceeding 1 horse power ... ... | 1 8 0 |
| | Do exceeding 1 H.P. but not exceeding 5 H.P. ... | 7 8 0 |
| | Do ,, 5 H.P. do 10 H.P. ... | 22 8 0 |
| | Do ,, 10 H.P. do 20 H.P. ... | 35 0 0 |
| | Do ,, 20 H.P. do 30 H.P. ... | 60 0 0 |
| | Do ,, 30 H.P. do 40 H.P. ... | 75 0 0 |
| | Do ,, 40 H.P. do 50 H.P. ... | 100 0 0 |
| | Do ,, 50 H.P. do 100 H.P. ... | 125 0 0 |
| | Do ,, 100 H.P. ... | 150 0 0 |
| | (b) Using for any industrial purpose any fuel ... | 5 0 0 |
| | (c) Using for any industrial purpose any machinery or manufacturing plant driven by power out of electricity: | ... |
| | Machines not exceeding 1 horse power ... ... | 1 0 0 |
| | Do exceeding 1 H.P. but not exceeding 5 H.P. ... | 5 0 0 |
| | Do 5 H.P. do 10 H.P. ... | 15 0 0 |
| | Do 10 H.P. do 20 H.P. ... | 25 0 0 |
| | Do 20 H.P. do 30 H.P. ... | 40 0 0 |
| | Do 30 H.P. do 40 H.P. ... | 50 0 0 |
| | Do 40 H.P. do 50 H.P. ... | 75 0 0 |
| | Do 50 H.P. do 100 H.P. ... | 100 0 0 |
| | Do 100 H.P. do ... | 125 0 0 |
| | (d) Working any machinery or manufacturing plant by electrical power or power other than electricity for domestic purposes exceeding 2 horse power. | 1 0 0 |

## SCHEDULE B.

### Temporary licence fees and ground rent during Fairs and Festivals, etc.

(For a period not exceeding one month).

| | | |
|---|---|---|
| 1 | Keeping a hotel, restaurant, or eating house (for each trade). | 2 0 0 |
| 2 | Keeping a Coffee or Tea House where coffee or tea alone is sold. | 1 0 0 |
| 3 | Manufacturing aerated water ... ... | 2 0 0 |
| 4 | Selling syrup ... ... | 1 0 0 |
| 5 | Preparing or selling sweetmeats ... ... | 2 0 0 |
| 6 | Preparing or selling sugarcane juice ... ... | 1 0 0 |
| 7 | Selling any explosive and combustible materials ... | 2 0 0 |
| 8 | Ground rent on the temporary stalls erected on the ground belonging to the panchayat. | 0 8 0 per foot of frontage subject to a minimum of Rs 2 |

1445 .....,
*President.*

## OFFICE OF THE DISTRICT BOARD, RAICHUR.

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Notification dated 7th September 1957.

**No. 38.** In exercise of the Powers conferred by Sub-Section (6) of Section (88) of the Hyderabad Gram Panchayat Act, 1956, read with Sub-Rules (A), (B), (D ii); (D iii) (G) of Rule (251) and Sub-Rules (a), (b), (c) (e) & (f) of Rule (261) of the Hyderabad Village Panchayat Rules, 1953, the District Board Raichur hereby accords sanction for the levy of the following taxes and Fees within the jurisdiction of Village Mudhol, Taluk Yelberga, District Raichur at the rates specified below with immediate effect.

### House Tax (Rule 231 A).

| | Per Annum. Rs. a. p. |
|---|---|
| Buildings of the value not exceeding Rs. 50.— | 0 4 0 |
| Buildings of the value exceeding Rs. 50 but not exceeding Rs. 200 ... ... | 0 8 0 |
| Buildings of the value exceeding Rs. 200 but not exceeding Rs. 400 ... ... | 1 0 0 |
| Buildings of the value exceeding Rs. 400 but not exceeding Rs. 600 ... ... | 1 8 0 |
| Buildings of the value exceeding Rs. 600 but not exceeding Rs. 800 .. ... | 2 0 0 |
| Buildings of the value exceeding Rs. 800 but not exceeding Rs. 1.000 ... .. | 2 8 0 |
| Buildings of the value exceeding Rs. 1,000 but not exceeding Rs. 1,500 ... ... | 3 12 0 |
| Buildings of the value exceeding Rs. 1,500 but not exceeding Rs. 2,000 ... ... | 5 0 0 |
| Buildings of the value exceeding Rs. 2 000 but not exceeding Rs. 2,500 .. .. | 6 4 0 |
| Buildings of the value exceeding Rs. 2,500 but not exceeding Rs. 3,000 .. .. | 7 8 0 |
| Buildings of the value exceeding Rs. 3,000 but not exceeding Rs. 3,500 .. .. | 8 12 0 |
| Buildings of the value exceeding Rs. 3,500 but not exceeding Rs. 4,000 .. .. | 10 0 0 |
| Buildings of the value exceeding Rs. 4,000 but not exceeding Rs. 4,550 .. .. | 11 4 0 |
| Buildings of the value exceeding Rs. 4,500 but not exceeding Rs. 5,000 .. .. | 12 8 0 |
| Buildings of the value exceeding Rs. 5 000 but not exceeding Rs. 5,500 .. .. | 13 12 0 |
| Buildings of the value exceeding Rs. 5 500 but not exceeding Rs. 6,000 .. .. | 15 0 0 |
| Buildings of the value exceeding Rs. 6,000 but not exceeding Rs. 6,500 .. .. | 16 4 0 |
| Buildings of the value exceeding Rs. 6,500 but not exceeding Rs. 7,000 .. .. | 17 8 0 |
| Buildings of the value exceeding Rs. 7,000 but not exceeding Rs. 7,500 .. .. | 18 12 0 |
| Buildings of the value exceeding Rs. 7,500 but not exceeding Rs. 8 000 .. .. | 20 0 0 |
| Buildings of the value exceeding Rs. 8,000 but not exceeding Rs. 8,500 .. .. | 21 4 0 |
| Buildings of the value exceeding Rs. 8,500 but not exceeding Rs. 9,000 .. .. | 22 8 0 |
| Buildings of the value exceeding Rs. 9,000 but not exceeding Rs. 9,500 .. .. | 23 12 0 |
| Buildings of the value exceeding Rs. 9,500 .. .. .. | 25 0 0 |

### 2. Trades or Business Tax (Rule 251 B).

| | Per Annum. Rs. a. p. |
|---|---|
| 1st Class Persons with incomes over Rs. 600 .. .. .. | 10 0 0 |
| 2nd Class Persons with incomes over Rs. 300 and up to Rs. 600 per year .. .. | 6 0 0 |
| 3rd Class Persons with incomes over Rs. 100 and up to Rs. 300 per year .. .. | 2 0 0 |
| 4th Class Persons with incomes up to Rs. 100 per year .. .. .. | 1 0 0 |

### 3. Fees for the occupation of Markets and Markets Sites (Rule No. 251 D ii)

| | per day of 24 hours of fraction thereof. |
|---|---|
| 1 For every space occupied for exposing goods for sale not exceeding 4 ft.×4ft. or a fraction thereof. | 0 2 0 |
| 2 For each head load exposed for sale .. .. .. .. | 0 1 0 |
| 3 For each load brought on bullock, cow, buffalo, horse, mule or camel .. .. | 0 2 0 |
| 4 For each single or double cart load .. .. .. .. | 0 4 0 |
| 5 For a lorry load .. .. .. .. | 1 0 0 |
| 6 For every sheep goat or donkey brought for sale .. .. .. | 0 1 0 |
| 7 For every cow, bullock, buffalo, horse, mule or camel, brought for sale .. | 0 2 0 |
| 8 For merry-go-rounds and such other games .. .. .. | 0 4 0 |

### 4. Fees for the use of slaughter houses. (Rule No. 251 iii).

| | |
|---|---|
| 1 For slaughter of each bullock, buffalo or cow .. .. .. | 0 2 0 |
| 2 For slaughter of each sheep or goat .. .. .. | 0 1 0 |

### 5. Premises where industries are carried on by the use of Oil, Steam or Electrical energy. (Rule No. 251 G.)

| | Per Annum. Rs. a. p. |
|---|---|
| 1 Upto 10 Horse Power .. .. .. .. | 10 0 0 |
| 2 Upto 25 Horse Power .. .. .. .. | 30 0 0 |
| 3 Upto 50 Horse Power .. .. .. .. | 60 0 0 |
| 4 Above 50 Horse Power .. .. .. .. | 100 0 0 |

### 6. Vehicle and Animal Tax (Rule No. 261 A).

| | Per Annum. Rs. a. p. |
|---|---|
| (a) (Vehicle which are not kept for hire) | |
| 1 Four wheeled carriages with spring .. .. .. .. | 4 0 0 |
| 2 Two wheeled carriages with spring, bicycles and tricycles .. .. | 2 0 0 |
| 3 Two and four wheeled carts .. .. .. .. | 1 0 0 |

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| | | Per Annum Rs. a. p. |
|---|---|---|
| | (b) Vehicles which are kept for hire. | |
| 1 | Four wheeled carriages with spring .. .. .. .. | 8 0 0 |
| 2 | Two wheeled carriages with spring bicycles and tricycles .. .. | 4 0 0 |
| 3 | Four and two wheeled carts .. .. .. .. | 4 0 0 |
| | (c) Animals. | |
| 1 | Elephant per head .. .. .. .. | 16 0 0 |
| 2 | Camel and horse per head .. .. .. .. | 1 0 0 |
| 3 | Dogs per head .. .. .. .. | 1 0 0 |
| 4 | Ponies, donkey, mule, buffalo and cattle per head .. .. .. | 0 8 0 |

**7. A tax on public entertainment and amusements (Rule 261 E).**

| | | |
|---|---|---|
| i | Does not exceed four annas .. .. .. .. | Six pies |
| ii | Exceeds four annas but does not exceed eight annas .. .. .. | One anna |
| iii | Exceeds eight annas but does not exceed one rupee .. .. | Two annas |
| iv | Exceeds one rupee but does not exceed two rupees .. .. | Four annas |
| v | Exceeds two rupees but does not exceed three rupees .. .. | Six annas |
| vi | Exceeds three rupees but does not exceed four rupees .. .. | Eight annas |
| vii | Exceeds four rupees but does not exceed five rupees. .. .. | Twelve annas |
| viii | Exceeds five rupees but does not exceed seven rupees eight annas .. .. | One rupee |
| ix | Exceeds seven rupees eight annas but does not exceed ten rupees .. .. | One rupee Eight annas |
| x | Exceeds ten rupees .. .. .. .. .. | One rupee eight annas in respect of the first ten rupees and one rupee eight annas for every five rupees or part thereof in excess of the first ten rupees. |

**8. Tax on the transfer of immovable property (Rule No. 261 F).**

Rs. 2 per cent on the value of the property under transfer.

*Note*:—Sanctions accorded through this Notification are marked ✓

By order of the Board,

.....
*President.*

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## OFFICE OF THE DISTRICT BOARD, RAICHUR.

Notification dated 7th September 1957.

**No. 73.** In exercise of the Powers conferred by Sub-Section (6) of Section (88) of the Hyderabad Gram Panchayat Act, 1956, read with Sub-Rules (A), (B), (D ii), (D iii), (G) of Rule (251) and Sub-Rules (a), (b), (c), (e) and ( ) of Rule (261) of the Hyderabad Village Panchayat Rules, 1953, the District Board, Raichur hereby accords sanction for the levy of the following taxes and Fees within the jurisdiction of Village Merchad, Taluk Raichur, District Raichur at the rates specified below with immediate effect.

**House Tax (Rule 251 A).**

| | Per Annum. Rs. a. p. |
|---|---|
| Buildings of the value not exceeding Rs. 50 ... ... ... | 0 4 0 |
| Buildings of the value exceeding Rs. 50 but not exceeding Rs. 200 ... ... | 0 8 0 |
| Buildings of the value exceeding Rs. 200 but not exceeding Rs. 400 ... ... | 1 0 0 |
| Buildings of the value exceeding Rs. 400 but not exceeding Rs. 600 ... ... | 1 8 0 |
| Buildings of the value exceeding Rs. 600 but not exceeding Rs. 800 ... ... | 2 0 0 |
| Buildings of the value exceeding Rs. 800 but not exceeding Rs. 1,000 ... ... | 2 8 0 |
| Buildings of the value exceeding Rs. 1,000 but not exceeding Rs. 1,500 ... ... | 3 12 0 |
| Buildings of the value exceeding Rs. 1,500 but not exceeding Rs. 2,000 ... ... | 5 0 0 |

**2. Trades or Business Tax (Rule 251 B).**

| | Per Annum. Rs. a. p. |
|---|---|
| 1st Class Persons with incomes over Rs. 600 ... ... ... | 10 0 0 |
| 2nd Class Persons with incomes over Rs. 300 and up to Rs. 600 per year ... | 6 0 0 |
| 3rd Class Persons with incomes over Rs. 100 and up to Rs. 300 per year ... | 2 0 0 |
| 4th Class Persons with incomes up to Rs. 100 per year ... ... ... | 1 0 0 |

**10. Tax on the transfer of immovable property (Rule No. 261 F).**

Rs. 2 per cent on the value of the property under transfer.

By Order of the Board,

....., ✓
*President.*

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**No. 39.** In exercise of the powers conferred by sub-section (6) of Section (88) of the Hyderabad Gram Panchayat Act, 1956, read with Sub Rules (A), (B), (D ii) (D iii); (G) of Rule (251) and Sub-Rules (a), (b), (c), (e) & (f) of Rule (261) of the Hyderabad Village Panchayat Rules, 1953, the District Board, Raichur hereby accords sanction for the levy of the following taxes and fees within the jurisdiction of Village Kawalcor, Taluq Koppal, District Raichur, at the rates specified below with immediate effect.

**House Tax (Rule 251 A)**

| | Per Annum Rs. a. p. |
|---|---|
| Buildings of the value not exceeding Rs. 50 | 0 4 0 |
| Buildings of the value exceeding Rs. 50 but not exceeding Rs. 200 | 0 8 0 |
| Buildings of the value exceeding Rs. 200 but not exceeding Rs. 400 | 1 0 0 |
| Buildings of the value exceeding Rs. 400 but not exceeding Rs. 600 | 1 8 0 |
| Buildings of the value exceeding Rs. 600 but not exceeding Rs. 800 | 2 0 0 |
| Buildings of the value exceeding Rs 800 but not exceeding Rs. 1,000 | 2 8 0 |
| Buildings of the value exceeding Rs. 1,000 but not exceeding Rs. 1,500 | 3 12 0 |
| Buildings of the value exceeding Rs. 1,500 but not exceeding Rs. 2,000 | 5 0 0 |
| Buildings of the value exceeding Rs. 2,000 but not exceeding Rs. 2,500 | 6 4 0 |
| Buildings of the value exceeding Rs. 2,500 but not exceeding Rs. 3,000 | 7 8 0 |
| Buildings of the value exceeding Rs. 3,000 but not exceeding Rs. 3,500 | 8 12 0 |
| Buildings of the value exceeding Rs. 3,500 but not exceeding Rs. 4,000 | 10 0 0 |
| Buildings of the value exceeding Rs. 4,000 but not exceeding Rs. 4,500 | 11 4 0 |
| Buildings of the value exceeding Rs. 4,500 but not exceeding Rs. 5,000 | 12 8 0 |
| Buildings of the value exceeding Rs. 5,000 but not exceeding Rs. 5,500 | 13 12 0 |
| Buildings of the value exceeding Rs. 5,500 but not exceeding Rs. 6,000 | 15 0 0 |
| Buildings of the value exceeding Rs. 6 000 but not exceeding Rs. 6,500 | 16 4 0 |
| Buildings of the value exceeding Rs. 6,500 but not exceeding Rs. 7,000 | 17 8 0 |
| Buildings of the value exceeding Rs. 7,000 but not exceeding Rs. 7,500 | 18 12 0 |
| Buildings of the value exceeding Rs. 7,500 but not exceeding Rs. 8,000 | 20 0 0 |
| Buildings of the value exceeding Rs. 8 000 but not exceeding Rs. 8,500 | 21 4 0 |
| Buildings of the value exceeding Rs. 8,500 but not exceeding Rs. 9,000 | 22 8 0 |
| Buildings of the value exceeding Rs. 9,000 but not exceeding Rs. 9,500 | 23 12 0 |
| Buildings of the value exceeding Rs. 9,500 | 25 0 0 |

**2. Trades or Business Tax (Rule 251 B)**

| | Per Annum Rs. a. p. |
|---|---|
| 1st Class Persons with incomes over Rs. 600 | 10 0 0 |
| 2nd Class Persons with incomes over Rs. 300 and up to Rs. 600 per year | 6 0 0 |
| 3rd Class Persons with incomes over Rs. 100 and up to Rs. 300 per year | 2 0 0 |
| 4th Class persons with incomes up to Rs. 100 per year | 1 0 0 |

**5. Premises where industries are carried on by the use of Oil, Steam or Electrical energy. (Rule No. 251 G.)**

| | Per Annum Rs. a. p. |
|---|---|
| 1. Upto 10 Horse Power | 10 0 0 |
| 2. Upto 25 Horse Power | 30 0 0 |
| 3. Upto 50 Horse Power | 60 0 0 |
| 4. Above 50 Horse Power | 100 0 0 |

**6. Venicle and Animal Tax (Rule No. 261 A)**

(a) Vehicles which are not kept for hire

| | Per Annum Rs. a. p. |
|---|---|
| 1. Four-wheeled carriages with spring | 4 0 0 |
| 2. Two-wheeled carriages with spring, bicycles and tricycles | 2 0 0 |
| 3. Two-and four-wheeled carts | 1 0 0 |

(b) Vehicles which are kept for hire.

| | |
|---|---|
| 1. Four-wheeled carriages with spring | 8 0 0 |
| 2. Two-wheeled carriages with spring, bicycles and tricycles | 4 0 0 |
| 3. Four and two-wheeled carts | 4 0 0 |

**9. A tax on public entertainment and amusements. (Rule 261 E)**

| | |
|---|---|
| i. Does not exceed four annas | Six pies |
| ii. Exceeds four annas but does not exceed eight annas | One anna |
| iii. Exceeds eight annas but does not exceed one rupee | Two annas |
| iv. Exceeds one rupee but does not exceed two rupees | Four annas |
| v. Exceeds two rupees but does not exceed three rupees | Six annas |
| vi. Exceeds three rupees but not exceed four rupees | Eight annas |
| vii. Exceeds four rupees but does not exceed five rupees | Twelve annas |
| viii. Exceeds five rupees but does not exceed seven rupees eight annas | One rupee |
| ix. Exceeds seven rupees eight annas but does not exceed ten rupees | One rupee eight annas |
| x. Exceeds ten rupees | One rupee eight annas in respect of the first ten rupees and one rupee eight annas for every five rupees or part thereof in excess of the first ten rupees. |

**10. Tax on the transfer of immovable property. (Rule No. 261 F)**

Rs. 2 per cent on the value of the property under transfer.

By order of the Board.

.....

*President,*
*District Board, Raichur.*